

ESSER FUNDING INFORMATION

The Elementary and Secondary School Emergency Relief Fund (ESSER) has been authorized via 3 different pieces of legislation and each has slight differences. Let's take a look...

	ESSER I	ESSER II	ESSER III
Authorizing Legislation	CARES Act	Consolidated Appropriations Act	American Rescue Plan
Period of Performance	3/13/20 to 9/30/21	3/13/20 to 9/30/22	3/13/20 to 9/30/23
Period of Performance plus 12-month Tyding Adjustment Period	3/13/20 to 9/30/22	3/13/20 to 9/30/23	3/13/20 to 9/30/24
Liquidation Period End Date	1/28/23	1/28/24	1/28/25
Accounting Considerations	Fund 507 with Special Cost Center	Fund 507 with Special Cost Center	Fund 507 with Special Cost Center
Allowable Uses	Uses related to preventing, preparing for, and responding to COVID-19 The same allowable purposes as ESSER II and ESSER III	The same allowable purposes as ESSER I and ESSER III, including addressing learning loss, reopening preparation, and projects to improve air quality in school buildings	Not less than 20% of total ESSER III allocation must be used to address learning loss with the remaining funds being used for the same allowable purposes as ESSER I and ESSER II



Additional Guidance available at

[The Ohio Auditor of State COVID-19 website](#) &

[The Ohio Department of Education - CCIP Document Library](#)